GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Goods and Services Tax Act & Rules, 2017 - Amendments – APGST (Third Amendment) Rules, 2023 - Orders – Issued.

REVENUE (COMMERCIAL TAXES) DEPARTMENT

G.O.Ms.No.520 **Dated:06-11-2023.**

Read the following:

1. The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) published in Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part. IV. B, Dt: 07-06-2017.
2. The Andhra Pradesh Goods and Services Tax (Second Amendment) Act, 2023 vide Act No.29 of 2023, dated 20.10.2023.
3. G.O.Ms.No.227, Revenue (CT-II) Department, dated 22.06.2017.
4. G.O.Ms.No.432, Revenue (CT) Department, dated 19.09.2023.
5. Notification No.45/2023-Central Tax, dated 06-09-2023 issued by the Government of India Ministry of Finance Department of Revenue, Central Board of Indirect Taxes and Customs, New Delhi.
6. From the CCST, Letter Ref. No. Computer No.2220069, File No.REV03-12039(31)/119/2023 - COMM, dated.03-11-2023.

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ORDER:

The following notification will be published in an Extra Ordinary issue of the Andhra Pradesh Gazette, Dated:06.11.2023.

NOTIFICATION

In exercise of the powers conferred by section 164 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby makes the following rules further to amend the Andhra Pradesh Goods and Services Tax Rules, 2017, namely: —

1. Short title and commencement. - (1) These rules may be called the Andhra Pradesh Goods and Services Tax (Third Amendment) Rules, 2023.

(2) They shall come into force on the date as the Government of Andhra Pradesh may, by notification in the Official Gazette, appoint.

2. In the Andhra Pradesh Goods and Services Tax Rules, 2017, after rule 31A, the following rules shall be inserted, namely:-

"31B. Value of supply in case of online gaming including online money gaming.–

Notwithstanding anything contained in this chapter, the value of supply of online gaming, including supply of actionable claims involved in online money gaming, shall be the total amount paid or payable to or deposited with the supplier by way of money or money's worth, including virtual digital assets, by or on behalf of the player:

Provided that any amount returned or refunded by the supplier to the player for any reasons whatsoever, including player not using the amount paid or deposited with the supplier for participating in any event, shall not be deductible from the value of supply of online money gaming.

(P.T.O.)

31C. Value of supply of actionable claims in case of casino. Notwithstanding anything contained in this chapter, the value of supply of actionable claims in casino shall be the total amount paid or payable by or on behalf of the player for –

(i) purchase of the tokens, chips, coins or tickets, by whatever name called, for use in casino; or
(ii) participating in any event, including game, scheme, competition or any other activity or process, in the casino, in cases where the token, chips, coins or tickets, by whatever name called, are not required:

Provided that any amount returned or refunded by the casino to the player on return of token, coins, chips, or tickets, as the case may be, or otherwise, shall not be deductible from the value of the supply of actionable claims in casino.

Explanation.- For the purpose of rule 31B and rule 31C, any amount received by the player by winning any event, including game, scheme, competition or any other activity or process, which is used for playing by the said player in a further event without withdrawing, shall not be considered as the amount paid to or deposited with the supplier by or on behalf of the said player."

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

N.GULZAR
SECRETARY TO GOVERNMENT (CT) FINANCE

Note:- The principal rules were published in Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part. IV. B, Dt: 07-06-2017 vide notification issued in G.O.Ms.No.227, Revenue (CT-II) Department, dated 22.06.2017, and were last amended vide notification issued in G.O.Ms.No.432, Revenue (CT) Department, dated 19.09.2023 published in Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part. IV. B, Dt: 07-06-2017.

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Guntur ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Kunchanapalli)

Copy to:
The Chief Commissioner of State Tax, Andhra Pradesh, Kunchanapalli.
The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.
The P.S. to Special Chief Secretary to Chief Minister, A.P., Secretariat, Velagapudi.
The OSD to the Hon'ble Minister (Finance & Planning, Commercial Taxes, Legislative Affairs, Skill Development & Training), A.P., Secretariat, Velagapudi.
The P.S.to the Secretary to the Government (CT) Finance, A.P., Secretariat, Velagapudi.
The Law (H) Department A.P., Secretariat, Velagapudi.
Sf/Sc.

//FORWARDED :: BY ORDER //

SECTION OFFICER